



MUNICIPAL AFFAIRS

FINANCIAL STATEMENT

For the Fiscal Year Ended December 31, 1985

TOWN OF HINTON

AUDITOR'S REPORT

The Mayor or Reeve and Council of:

TOWN OF HINTON

We have examined the Consolidated Balance Sheet of the Town of Hinton as at December 31, 1985 and the related statements of Combined Operating Revenues and Expenditures, Combined Capital Financing Acquired and Applied, Taxes Levied and Grants-In-Lieu, Consolidated Statement of Surplus (Deficit) and Consolidated Statement of Equity in Fixed Assets and the schedules supporting these statements for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the municipality as at December 31, 1985 and the results of its operations and changes in capital financing for the year then ended in accordance with the disclosed basis of accounting described in Note 1 (page 7) applied on a basis consistent with that of the preceding year.

Dated at Edmonton this 6th day of February 1986

Signed Firm Ernst & Whinney

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TOWN OF HINTON
MUNICIPALITY

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CONSOLIDATED BALANCE SHEET
As At December 31st, 1985

YEAR 85

FS 2

CONSOLIDATED ASSETS		PRECEDING YEAR 1984	CURRENT YEAR 1985
110 Cash on Hand		599	5,600
121 Cash in Chartered Banks		582,211	205,220
122 Cash in Near Banks and other Financial Institutions			
100 TOTAL CASH ON HAND AND ON DEPOSIT		582,810	210,820
210 Taxes and Grants In-Lieu Receivable		1,203,537	801,771
2X0 Receivable from Other Governments		43,722	325,896
270 Trade Accounts Receivable		576,147	523,727
290 All Other Receivables		17,005	17,614
200 TOTAL ACCOUNTS RECEIVABLE (PR 1.24)		1,840,411	1,669,008
300 TOTAL INVESTMENTS, LOANS AND ADVANCES (PR 4.21)		5,300,040	6,750,656
477 Trust Accounts Administered (Total)			
490 Other Assets (Specify Capital = \$)		18,522	33,042
400 TOTAL OTHER ASSETS		18,522	33,042
570 Land Held for Resale (PR 3.11)		995,350	935,000
590 Other Inventories (Tangible Assets)		110,323	144,573
500 TOTAL INVENTORIES (TANGIBLE ASSETS) (PR 3.22)		1,105,673	1,079,573
610 ENGINEERING STRUCTURES FIXED ASSETS (PR 6.53)		24,063,308	24,874,021
620 BUILDING FIXED ASSETS (PR 7.53)		7,013,553	7,055,870
630 MACHINERY, EQUIPMENT FIXED ASSETS (PR 8.53)		947,058	1,120,447
640 LAND FOR OWN GOVERNMENT USES (PR 9.53)		3,935,662	11,308,515
650 VEHICLES FIXED ASSETS (PR 10.53)		629,135	758,911
600 TOTAL FIXED ASSETS		36,588,716	45,117,764
800 DEBT CHARGES RECOVERABLE			
900 NET ACCUMULATED DEFICITS (FS 99.4)			
TOTAL CONSOLIDATED ASSETS		45,436,172	54,860,863
CONSOLIDATED LIABILITIES		PRECEDING YEAR 1984	CURRENT YEAR 1985
100 TOTAL SHORT-TERM LOANS AND OVERDRAFTS			
2X0 Payable to Other Governments		147,979	132,530
270 Trade Accounts Payable		204,418	318,181
290 All Other Payables		5,177	3,399
200 TOTAL ACCOUNTS PAYABLE (PR 2.11)		357,574	454,110
310 Debenture, Bond and Mortgage Debts (PR 11.53)		7,260,798	7,060,096
322 Long-Term Capital Borrowing and Capitalized Leases (PR 12.53)			
323 Operations Long-Term Borrowing (PR 13.51)			
300 TOTAL LONG-TERM DEBT OBLIGATIONS		7,260,798	7,060,096
47X Meter Rentals and Any Deposit Liabilities (PR 15.5)		128,178	72,156
477 Administered Trust Liabilities (Total) (PR 14.5)			
490 Other Liabilities (Specify Capital = \$) (PR 16.14)		227,181	216,040
400 TOTAL OTHER LIABILITIES		355,359	288,196
6XX TOTAL ALLOWANCES FOR OPERATING FUNCTIONS (PR 17.53)		7,757	7,757
66X TOTAL CAPITAL ASSET VALUATION ALLOWANCES (PR 18.53)			
7XX TOTAL RESERVES FOR OPERATING FUNCTIONS (PR 17.53)		347,795	721,330
76X TOTAL RESERVES FOR CAPITAL (PR 18.53)		5,157,979	5,591,153
800 TOTAL EQUITY IN FIXED ASSETS (PR 14)		30,974,192	39,367,844
900 NET ACCUMULATED SURPLUS (FS 99.12)		974,718	1,370,377
TOTAL CONSOLIDATED LIABILITIES		45,436,172	54,860,863

TOWN OF HILTON
MUNICIPALITY

COMBINED OPERATING REVENUES AND EXPENDITURES
By Function for the Year Ended December 31, 1985

FS3

FUNCTION DESCRIPTIONS	OPERATING REVENUES (FR10.16)	OPERATING EXPENDITURES (FR10.25)	NET COST OF OPERATIONS (FR10.26)	NET GAIN FROM OPERATIONS (FR10.37)
11 Council and Other Legislative		96,953	96,953	
12 General Administration and Other	226,852	1,224,037	997,185	
21 Police Department and Services Used	162,936	630,769	467,833	
23 Fire Fighting and Preventive Service	56,321	302,370	246,049	
24 Disaster Service and Emergency Measures	1,543	1,543		
25 Ambulance Services and First Aid	12,000	27,750	15,750	
26 By-Laws Enforcement and Other	30,253	138,184	107,931	
31 Common Services and/or Equipment Pool	309,610	450,045	140,435	
32 Roads, Streets, Walks, Lighting	288,698	755,110	466,412	
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage	102,516	265,047	162,531	
41 Water Supply and Distribution System	705,047	545,923		159,124
42 Sanitary Sewage Service and Treatment	460,868	293,555		167,313
43 Garbage Collection & Disposal	6,770	328,792	322,022	
51 Family and Community Support Services	138,259	364,799	26,540	
52 Day Care				
53 Other Public Health	63,778	63,778		
56 Cemeteries and Crematoriums	6,560	14,779	8,219	
61 Municipal Planning, Zoning & Development	34,929	39,229	4,300	
62 Community and/or Agricultural Services	342	6,560	6,218	
66 Subdivision Land and Developments	62,483	121,059	58,576	
67 Public Housing Operations	1,962	1,711		251
69 Land-Housing-Building Rentals and Other				
71 Recreation Board and Other Services				
72 Recreation/Parks Facilities and Programs	669,883	1,252,210	582,327	
74 Culture: Community Hall, Library, Museum, etc.	53,761	211,677	157,916	
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
97 Operating Contingencies Reserve				
TOTAL FUNCTIONALIZED OPERATIONS	3,595,371	7,135,880	3,867,197	326,688
GENERAL MUNICIPAL REVENUES				
100/200 Net Taxes for General Purposes (FS 36)	2,956,423			2,956,423
510 Penalties and Costs on Taxes	336,693			336,693
540 Revenues from Franchises & Concession Contracts	74,391			74,391
550 Returns on Investments—Interest/Dividends/etc.	151,181			151,181
590 Other Revenues from Own Sources	233			233
730 Federal Govt. & Agencies Unconditional Grants	—			—
740 Provincial Govt. & Agencies Unconditional Grants	254,197			254,197
750 Local Governments Unconditional Grants	158,400			158,400
990 Other	4,650			4,650
TOTAL GENERAL MUNICIPAL REVENUES	3,936,168			3,936,168
TOTAL MUNICIPAL OPERATING FUNCTIONS	7,531,539	7,135,880	3,867,197	4,262,856
NET SURPLUS OR DEFICIT FOR YEAR				395,659
96 County School Functions				
GRAND TOTAL OPERATING FUNCTIONS SURPLUS/DEFICIT	7,531,539	7,135,880		395,659

TOWN OF HINTON
MUNICIPALITY

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COMBINED CAPITAL FINANCING ACQUIRED AND APPLIED
By Function for the Year Ended December 31, 1985

FS 4

FUNCTION DESCRIPTIONS	1 FUNDED CAPITAL AVAILABLE * (PAGE 12)	2 OVERSPENDING AT YEAR END (PAGE 20)	3 CAPITAL FUNDS APPLIED ** (PAGE 11)	4 UNEXPENDED FUNDS AT YEAR END (PAGE 12)
11 Council and Other Legislative				
12 General Administration and Other	129,233		129,233	
21 Police Department and Services Used	126,790		126,790	
23 Fire Fighting and Preventive Service	161,147		161,147	
24 Disaster Service and Emergency Measures				
25 Ambulance Services and First Aid				
26 By Laws Enforcement and Other	201		201	
31 Common Services and or Equipment Pool	353,218		353,218	
32 Roads, Streets, Walks, Lighting	308,541		308,541	
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage	191,739		191,739	
41 Water Supply and Distribution System	1,759,282		1,384,104	375,178
42 Sanitary Sewage Service and Treatment	183,379		183,379	
43 Garbage Collection & Disposal	164,915		164,915	
51 Family and Community Support Services	4,405		4,405	
52 Day Care				
53 Other Public Health				
56 Cemeteries and Crematoriums	5,492		5,492	
61 Municipal Planning, Zoning & Development				
62 Community and or Agricultural Services	255,430		255,430	
66 Subdivision Land and Developments	1,929,062		1,929,062	
67 Public Housing Operations				
69 Land Housing Building Rentals and Other				
71 Recreation Board and Other Services				
72 Recreation Parks Facilities and Programs	4,605,697		4,605,697	
74 Culture, Community Hall, Library, Museum, etc.	122,191		122,191	
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
97 General Capital Reserves	700,000		700,000	
TOTAL MUNICIPAL CAPITAL FUNCTIONS	11,000,722		10,625,544	375,178
96 County School Functions				
GRAND TOTAL CAPITAL FUNCTIONS	11,000,722	(1)	10,625,544	(2) 375,178

(1) Amount to be entered for deletion from equity as Overexpenditures in the Consolidated Statement of Equity on page 7

(2) Amount to be entered for addition to equity as Unexpended Balances in the Consolidated Statement of Equity on page 7

* Includes prior year's Unexpended Funds

** Includes prior year's Overexpenditure

TOWN OF HEDDICH
MUNICIPALITY

TAXES LEVIED AND GRANTS-IN-LIEU

For Preceding Year and Current Year Ended December 31, 1985

F S 5

ITEM DESCRIPTIONS		PRECEDING YEAR AMOUNT	CURRENT YEAR AMOUNT
LEVIES FOR REVENUE:			
111 Residential Taxes		2,485,892	2,547,491
112 Commercial Taxes		915,792	874,107
113 Industrial Taxes		1,350,700	1,435,166
114 Farmland Taxes			
110 SUB-TOTAL FOR REAL PROPERTY TAXES		4,752,384	4,856,764
120 Special Assessments and Local Improvements	(F35-32)	277,616	429,370
130 Mobile Home License Fees Collected		86,964	95,946
170 Business Taxes			
190 Power, Pipe, Cable T.V. and Other Taxes		75,925	112,690
230 Federal Grants-In-Lieu of Taxes		2,051	1,530
240 Provincial Grants-In-Lieu of Taxes		54,893	87,459
250 Other Local Government Grants-In-Lieu			
270 Other Grants-In-Lieu of Taxes		32,512	68,382
180/280 TOTAL TAXES AND GRANTS IN LIEU		5,282,345	5,652,141
EXPENDED BY TRANSFERS:			
74X Provincial Planning Fund Requisition		44,030	42,424
74X School Foundation Program Requisition(s) Total		588,608	542,308
SUPPLEMENTARY SCHOOL REQUISITIONS			
75X Yellowhead School Division	S.D. No. 12	1,251,523	1,247,681
75X Hinton Roman Catholic Separate School	S.D. No.	336,812	384,000
75X	S.D. No.		
75X	S.D. No.		
75X	S.D. No.		
75X	S.D. No.		
75X	S.D. No.		
75X	S.D. No.		
OTHER REQUISITIONS			
75X	H.D. No.		
75X	H.D. No.		
75X	H.D. No.		
75X Nursing Home			
75X Auxiliary Hospital			
75X Evergreen Seniors Foundation		48,885	49,935
75X	Seniors Foundation		
75X	Seniors Foundation		
75X	Seniors Foundation		
740/750 SUB-TOTAL FOR REQUISITION TRANSFERS		2,269,858	2,266,348
BALANCE OF LEVIES FOR MUNICIPAL PURPOSES		3,012,487	3,385,793
ALLOCATED AS SPECIAL MUNICIPAL LEVIES			
120 Special Assessments and Local Improvements	(PR19-1 PR20-2)	277,616	429,370
130/230 Special Levies for Operations	(PR19-11)		
130/230 Levies for Capital Projects and Special Reserves	(PR20-3)		
180/280 SUB-TOTAL SPECIAL MUNICIPAL LEVIES		277,616	429,370
180/280 NET TAXES FOR GENERAL MUNICIPAL PURPOSES (1)	(F35-33)	2,734,871	2,956,423

(1) The Net Taxes for General Municipal Purposes must be the same as the amount on page 3.

DETAILED BREAKDOWN OF SPECIAL MUNICIPAL LEVIES

F S 5A

SPECIAL ASSESSMENTS AND LOCAL IMPROVEMENTS (LINE 32)		SPECIAL LEVIES FOR OPERATIONS (LINE 33)		LEVIES FOR CAPITAL PROJECTS AND SPECIAL RESERVES (LINE 34)	
FUNCTION	AMOUNT	FUNCTION	AMOUNT	FUNCTION	AMOUNT
Water	32,264				
San. Sewer	27,572				
Wards	218,703				
S/CAG	65,567				
Dev. Levy	41,810				
Storm Sewer	43,454				
	429,370				

TOWN OF HINTON
MUNICIPALITY
CONSOLIDATED STATEMENT OF SURPLUS (DEFICIT)
As at the Year Ended December 31, 1985

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F S 6

FUNCTION DESCRIPTIONS		AIRPORT SERVICES		PUBLIC TRANSIT SYSTEMS	
ITEM DESCRIPTIONS		(33)		(34)	
		DEFICIT	SURPLUS	DEFICIT	SURPLUS
- Preceding Year Balance					
- Adjustments to Prior Years					
- Current Year Operations (from page 3)					
- Transfers to and from Other Functions					
- SUB TOTAL					
- Balance at Year End					
FUNCTION DESCRIPTIONS		STORM SEWERS AND DRAINAGE SYSTEMS		WATER SUPPLY AND DISTRIBUTION SYSTEMS	
ITEM DESCRIPTIONS		(37)		(41)	
		DEFICIT	SURPLUS	DEFICIT	SURPLUS
- Preceding Year Balance					
- Adjustments to Prior Years					
- Current Year Operations (from page 3)		566,082			439,678
- Transfers to and from Other Functions		162,531			159,124
- SUB TOTAL					
- Balance at Year End		728,613			598,802
FUNCTION DESCRIPTIONS		SANITARY SEWAGE SERVICE AND TREATMENT		GARBAGE COLLECTION AND DISPOSAL SYSTEMS	
ITEM DESCRIPTIONS		(42)		(43)	
		DEFICIT	SURPLUS	DEFICIT	SURPLUS
- Preceding Year Balance					
- Adjustments to Prior Years			603,795	1,149,789	
- Current Year Operations (from page 3)			167,313	322,022	
- Transfers to and from Other Functions					
- SUB TOTAL					
- Balance at Year End			771,108	1,471,811	
FUNCTION DESCRIPTIONS		SUBDIVISION LAND AND DEVELOPMENTS		GAS PRODUCTION AND DISTRIBUTION SYSTEMS	
ITEM DESCRIPTIONS		(66)		(91)	
		DEFICIT	SURPLUS	DEFICIT	SURPLUS
- Preceding Year Balance		111,076			
- Adjustments to Prior Years					
- Current Year Operations (from page 3)		58,576			
- Transfers to and from Other Functions					
- SUB TOTAL					
- Balance at Year End		169,652			
FUNCTION DESCRIPTIONS		ELECTRICAL PRODUCTION AND DISTRIBUTION SYSTEMS		TELEPHONE SYSTEM (EDMONTON ONLY)	
ITEM DESCRIPTIONS		(42)		(93)	
		DEFICIT	SURPLUS	DEFICIT	SURPLUS
- Preceding Year Balance					
- Adjustments to Prior Years					
- Current Year Operations (from page 3)					
- Transfers to and from Other Functions					
- SUB TOTAL					
- Balance at Year End					
FUNCTION DESCRIPTIONS				COUNTY SCHOOL	
ITEM DESCRIPTIONS				(36)	
		DEFICIT	SURPLUS	DEFICIT	SURPLUS
- Preceding Year Balance					
- Adjustments to Prior Years					
- Current Year Operations (from page 3)					
- Transfers to and from Other Functions					
- SUB TOTAL					
- Balance at Year End					
FUNCTION DESCRIPTIONS		ALL OTHER OPERATIONS DEFICIT/SURPLUS		TOTAL NET ACCUMULATED DEFICIT/SURPLUS (TO P82)	
ITEM DESCRIPTIONS		(96)		(99)	
		DEFICIT	SURPLUS	DEFICIT	SURPLUS
- Preceding Year Balance			1,750,192		1,370,377
- Adjustments to Prior Years					
- Current Year Operations (from page 3)		3,324,068	3,936,419		
- Transfers to and from Other Functions					
- SUB TOTAL		3,324,068	5,694,611		
- Balance at Year End			2,370,543		

Any adjustments to prior years entered on Lines 2 or 8 of any function must be fully explained in the notes to the financial statements on Page 7

TOWN OF HITCHCOCK
MUNICIPALITY

FS 7

CONSOLIDATED STATEMENT OF EQUITY IN FIXED ASSETS TO DECEMBER 31, 1995

ITEM DESCRIPTIONS	DELETE FROM EQUITY	ADD TO EQUITY	BALANCE OF EQUITY
PRECEDING YEAR BALANCE OF EQUITY	650,926		30,974,192
CHANGES DURING THE YEAR			
310 Debentures, Bonds and Mortgages (FS 1.5)		200,702	
320 Long-Term Debt and Capitalized Leases (FS 2.5.3)			
490 Other Assets and/or Liabilities (1)	60,350		
810 Engineering Structures Fixed Assets (FS 5.5)		810,713	
820 Buildings Fixed Assets (FS 7.5.3)		42,317	
830 Machinery, Equipment Fixed Assets (FS 9.5)	19,013		
840 Land for Own Government Use (FS 9.5.3)		7,372,853	
850 Vehicle Fixed Assets (FS 10.5.3)		129,776	
88X Fixed Assets Valuation Allowances (or Depreciation)			
XXX Overexpenditures at Year End (FS 5.3)			
XXX Unexpended Balance for Capital Projects (FS 5.3)		375,178	
TOTAL CHANGES TO EQUITY THIS YEAR	730,289	9,123,941	
999 CLOSING BALANCE OF EQUITY IN FIXED ASSETS (FS 2.4.3)			39,367,844

Line 1 Col 1 Prior year unexpended funds (PRIOR YR FS 4.4.5.3)

Line 1 Col 2 Prior year overexpenditures (PRIOR YR FS 4.2.5.3)

(1) Any entry on Line 4 Column 1 or 2 must be fully explained in the notes to the financial statements on Page 7

NOTES TO FINANCIAL STATEMENTS

*(Include relevant notes for accounting policies, procedures and principles, for any material adjustments or changes in financial position, and for any contingent liabilities or major new projects.)

*NOTE 1

Note A - Significant Accounting Policies

The financial statements have been prepared in accordance with accounting principles recommended by the Government of Alberta and include the following policies:

Inventories: Inventories are stated at the lower of cost or net realizable value.

Inventory of Land: Land developed by the Town and held for resale is recorded on the book at its estimated fair market value as arrived at by the Town's engineering department and approved by Council.

Investments: Investments are stated at cost.

Fixed Assets: Fixed assets are stated at cost. Funds for the acquisition of fixed assets are provided from current operations, government grants, debentures and other long-term debt. Acquisitions funded from current operations are recorded as expenditures in the year acquired. No depreciation is recorded on fixed assets.

Fixed assets contributed to the Town by developers are recorded as assets when the construction completion certificate is issued. These assets are recorded at estimated market value.

Land for government use which is not purchased from a third party is recorded at the estimated market value at the time of the last general assessment.

Debenture Debt: Debenture debt principal and interest payments are recorded as expenditures of the relevant functions in the combined operating revenues and expenditures statement. Accrued interest payable is not recorded.

Equity in Fixed Assets: The balance of equity in fixed assets consists of an accumulation of credits based on the following principles:

1. An amount equal to the fixed assets funded from current operations and government grants is added to the equity in fixed assets account.
2. An amount equal to the principal repayments on debenture and other long-term debt is added to the equity in fixed assets account in the year of repayment.
3. An amount equal to the original cost of fixed asset disposals is deleted from the equity in fixed assets account in the year of disposal.

Revenue and Expenditures: Revenue including taxes, grants and sale of goods and services, and expenditures excluding interest on debentures are recorded on the accrual basis.

Reserves: Various revenues received by the Town have been set aside in the reserves for future expenditures in anticipation of the anticipated growth of the community and the required infrastructure developments. These reserves will be brought back in to income to fund these future expenditures. The largest portion of the reserves has been created from revenue of the Provincial Municipal debt reduction program and from off-site levies on development.

Note B - Land Held for Resale

Inventory of Land held for resale was reduced by \$60,350 which represent the sale of lots during the year.

Note C - Contingencies

Pursuant to an agreement between the Town, Alberta Home Mortgage Corporation and a Developer, the Town is contingently liable for approximately \$1,000,000 plus interest.

The liability would arise if the Developer fails to reimburse Alberta Mortgage and Housing Corporation for 50% of the original development costs plus interest by June 1993. The original development costs amount to \$3,200,000. As of December 31, 1985, approximately \$625,000 had been reimbursed to Alberta Mortgage and Housing Corporation by the Developer.

The Town has guaranteed a first and second mortgage with the Yellowhead Credit Union Ltd. for the Loyal Order of Moose, Hinton Lodge No. 2054, in the amount of \$669,550.

The mortgages are for a building situated on land leased from the Town. In the event of a default on the mortgage by the Loyal Order of Moose, the Town would become liable to pay out the mortgage in full, including any interest owing, and would obtain title to and possession of the building.

**TOWN OF HIXSON
MUNICIPALITY**

11

COMPARATIVE ACCOUNTS RECEIVABLE FOR OPERATIONS AND CAPITAL
For Preceding Year and as at December 31, 1985

FR 1

FUNCTIONS	200 OPERATING RECEIVABLES		200 CAPITAL RECEIVABLES	
	PRECEDING YEAR BALANCE	CURRENT BALANCE	PRECEDING YEAR BALANCE	CURRENT BALANCE
XX Current Taxes and Grants in Lieu	820,078	567,377		
XX Arrears Taxes and Grants in Lieu	370,268	218,186		
XX Taxes on Property Acquired for Taxes	13,191	16,208		
32 Roads, Streets, Walks, Lighting				
34 Public Transit Systems				
37 Storm Sewers and Drainage				
41 Water Supply and Distribution	49,612	55,382		
42 Sanitary Sewage Service and Treatment	29,993	33,284		
58 Cemeteries and Crematoriums	180	360	150	750
62 Community and/or Agricultural Services				
66 Subdivision Land and Developments	3,608	6,082	43,601	14,153
67 Public Housing Operations	1,962			
69 Land Housing Building Rentals and Other	4,312	9,580		
72 Recreation Parks Facilities & Programs	21,604	88,872	11,293	39,055
91 Gas Production & Distribution				
92 Electrical Production & Distribution				
93 Telephone System				
98 County School Functions				
98 All Other Functions Receivables	453,992	534,782	14,567	84,937
GRAND TOTAL FUNCTIONS RECEIVABLES (1)	1,770,800	1,530,113	69,611	138,895

(1) The sum of Operating and Capital balances for preceding and for current year must equal the "200 Total Accounts Receivable" amounts in the Consolidated Balance Sheet on page 2

COMPARATIVE ACCOUNTS PAYABLE FOR OPERATIONS AND CAPITAL
For Preceding Year and as at December 31, 1985

FR 2

FUNCTIONS	200 OPERATING PAYABLES		200 CAPITAL PAYABLES	
	PRECEDING YEAR BALANCE	CURRENT BALANCE	PRECEDING YEAR BALANCE	CURRENT BALANCE
32 Roads, Streets, Walks, Lighting	16,342	1,149		
34 Public Transit Systems				
37 Storm Sewers and Drainage				
41 Water Supply and Distribution	9,968	1,386		32,000
42 Sanitary Sewage Service and Treatment	4,426	1,817		
58 Cemeteries and Crematoriums		85		
62 Community and/or Agricultural Services		9,748		
66 Subdivision Land and Developments		12,037	10,000	10,000
67 Public Housing Operations				
69 Land Housing Building Rentals and Other				
72 Recreation Parks Facilities & Programs	21,746	10,069	23,333	26,632
91 Gas Production & Distribution				
92 Electrical Production & Distribution				
93 Telephone System				
98 County School Functions				
98 All Other Functions Payables	206,295	235,032	63,464	114,155
GRAND TOTAL FUNCTIONS PAYABLES (2)	260,777	271,323	96,797	182,787

(2) The sum of Operating and Capital balances for preceding and for current year must equal the "200 Total Accounts Payable" amounts in the Consolidated Balance Sheet on page 2

TOWN OF HEDTOWN
MUNICIPALITY

COMPARATIVE INVENTORIES

For Preceding Year and as at December 31, 1985

FR 3

FUNCTIONS REPORTED	500 INVENTORIES	
	PRECEDING YEAR BALANCE	CURRENT BALANCE
31 Common Services and/or Equipment Pool	23,817	32,069
32 Roads, Streets, Walks, Lighting	23,852	41,806
34 Public Transit Systems		
37 Storm Sewers and Drainage		
41 Water Supply and Distribution	21,766	19,925
42 Sanitary Sewage Service and Treatment	10,095	9,971
56 Cemeteries and Crematoriums		
62 Community and/or Agricultural Services		
66 Subdivision Land and Developments (52.14)	995,350	935,000
67 Public Housing Operations		
69 Land/Housing/Building Rentals and Other		
91 Gas Production & Distribution		
92 Electrical Production & Distribution		
93 Telephone System		
96 County School Functions		
98 All Other Functions Inventories	25,793	40,802
GRAND TOTAL FUNCTIONS INVENTORIES (1)	1,105,673	1,079,573

(1) Must equal the preceding and current year amounts in "500 Total Inventories (Tangible Assets)" in the Consolidated Balance Sheet on page 2

COMPARATIVE INVESTMENTS FOR OPERATIONS AND CAPITAL

For Preceding Year and as at December 31, 1985

FR 4

FUNCTIONS REPORTED	300 OPERATING INVESTMENTS		300 CAPITAL INVESTMENTS	
	PRECEDING YEAR BALANCE	CURRENT BALANCE	PRECEDING YEAR BALANCE	CURRENT BALANCE
32 Roads, Streets, Walks, Lighting				
34 Public Transit Systems				
37 Storm Sewers and Drainage				
41 Water Supply and Distribution				
42 Sanitary Sewage Service and Treatment				
62 Community and/or Agricultural Services				
66 Subdivision Land and Developments				
67 Public Housing Operations				
69 Land/Housing/Building Rentals and Other				
91 Gas Production & Distribution				
92 Electrical Production & Distribution				
93 Telephone System				
96 County School Functions				
98 All Other Functions Investments	40	1,487,755	5,300,000	5,262,901
GRAND TOTAL FUNCTIONS INVESTMENTS (2)	40	1,487,755	5,300,000	5,262,901

(2) The sum of Operating and Capital balances for the preceding year and the current year must equal the "300 Total Investments, Loans and Advances" on page 2

INVESTMENTS BY TYPE HELD AT DECEMBER 31, 1985

FR 5

	FEDERAL GOVERNMENT AND AGENCIES	PROVINCIAL GOVERNMENT AND AGENCIES	LOCAL GOVERNMENTS AND AGENCIES	SECURITIES BONDS AND DEBENTURES	BANK CERTIFICATES AND TERM DEPOSITS
OPERATING INVESTMENTS					1,487,755
CAPITAL INVESTMENTS					5,262,901
GRAND TOTAL INVESTMENTS					6,750,656

TOWN OF HEDDON
MUNICIPALITY

13

816 ENGINEERING STRUCTURES FIXED ASSETS
Continuity During the Year Ended December 31, 1985

FR6

FUNCTION DESCRIPTIONS	BEGINNING OF YEAR BALANCE	ADDITIONS DURING THE YEAR	REDUCTIONS DURING THE YEAR	CURRENT YEAR END BALANCE
11 Council and Other Legislative				
12 General Administration and Other	3,944			3,944
21 Police Department and Services Used				
23 Fire Fighting and Preventive Service	61,979			61,979
24 Disaster Service and Emergency Measures				
25 Ambulance Services and First Aid				
26 By Laws Enforcement and Other	370			370
31 Common Services and or Equipment Pool	42,671			42,671
32 Roads Streets Walks Lighting	10,501,078			10,501,078
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage	3,169,506			3,169,506
41 Water Supply and Distribution System	4,879,370	754,516		5,633,886
42 Sanitary Sewage Service and Treatment	3,252,852			3,252,852
43 Garbage Collection & Disposal	19,184			19,184
51 Family and Community Support Services				
52 Day Care				
53 Other Public Health				
56 Cemeteries and Crematoriums	107,229	1,942		109,171
61 Municipal Planning, Zoning & Development	85,260	41,258		126,518
62 Community and or Agricultural Services	154,625			154,625
66 Subdivision Land and Developments	1,385,932	4,840		1,390,772
67 Public Housing Operations				
69 Land Housing/Building Rentals and Other				
71 Recreation Board and Other Services				
72 Recreation/Parks Facilities and Programs	399,308	8,157		407,465
74 Culture Community Hall, Library, Museum, etc				
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	24,063,308	810,713		24,874,021
96 County School Functions				
GRAND TOTAL CAPITAL FUNCTIONS	(1) 24,063,308	(2) 810,713	(2)	(1) 24,874,021

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7; and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments.

TOWN OF HINTON
MUNICIPALITY

620 BUILDING FIXED ASSETS

Continuity During the Year Ended December 31, 1985

FR7

FUNCTION DESCRIPTIONS	BEGINNING OF YEAR BALANCE	ADDITIONS DURING THE YEAR	REDUCTIONS DURING THE YEAR	CURRENT YEAR END BALANCE
11 Council and Other Legislative				
12 General Administration and Other	306,731			306,731
21 Police Department and Services Used	607,121	2,541		609,662
23 Fire Fighting and Preventive Service	603,393			603,393
24 Disaster Service and Emergency Measures				
25 Ambulance Services and First Aid				
26 By-Laws Enforcement and Other	86,963			86,963
31 Common Services and or Equipment Pool	220,889			220,889
32 Roads, Streets, Walks, Lighting				
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage				
41 Water Supply and Distribution System	12,339			12,339
42 Sanitary Sewage Service and Treatment				
43 Garbage Collection & Disposal				
51 Family and Community Support Services				
52 Day Care				
53 Other Public Health				
56 Cemeteries and Crematoriums				
61 Municipal Planning, Zoning & Development				
62 Community and/or Agricultural Services				
66 Subdivision Land and Developments				
67 Public Housing Operations				
69 Land Housing Building Rentals and Other				
71 Recreation Board and Other Services				
72 Recreation/Parks Facilities and Programs	4,440,259	38,599		4,478,858
74 Culture: Community Hall, Library, Museum, etc.	735,858	1,177		737,035
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	7,013,553	42,317		7,055,870
96 County School Functions				
GRAND TOTAL CAPITAL FUNCTIONS	(1) 7,013,553	(2) 42,317	(2)	(1) 7,055,870

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7; and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments.

TOWN OF HINTON
MUNICIPALITY

15

630 MACHINERY, EQUIPMENT FIXED ASSETS
Continuity During the Year Ended December 31, 1985

F R 8

FUNCTION DESCRIPTIONS	BEGINNING OF YEAR BALANCE	ADDITIONS DURING THE YEAR	REDUCTIONS DURING THE YEAR	CURRENT YEAR END BALANCE
11 Council and Other Legislative				
12 General Administration and Other	157,669	5,993	2,248	161,414
21 Police Department and Services Used	13,939			13,939
23 Fire Fighting and Preventive Service	103,257	7,836	1,906	109,187
24 Disaster Service and Emergency Measures	3,000			
25 Ambulance Services and First Aid				
26 By Laws Enforcement and Other	5,269	201		5,470
31 Common Services and or Equipment Pool	292,057	76,832		368,889
32 Roads, Streets, Walks, Lighting	575			575
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage				
41 Water Supply and Distribution System	8,294	36,630		44,924
42 Sanitary Sewage Service and Treatment	9,881	1,197		11,078
43 Garbage Collection & Disposal	9,500		500	9,000
51 Family and Community Support Services	36,880	3,700		40,580
52 Day Care				
53 Other Public Health				
56 Cemeteries and Crematoriums				
61 Municipal Planning, Zoning & Development	7,357	200	249	7,308
62 Community and/or Agricultural Services				
66 Subdivision Land and Developments				
67 Public Housing Operations				
69 Land Housing Building Rentals and Other				
71 Recreation Board and Other Services				
72 Recreation/Parks Facilities and Programs	219,909	53,489	14,086	259,312
74 Culture, Community Hall, Library, Museum, etc.	82,471	6,324	34	88,771
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	947,058	192,402	19,013	1,120,447
96 County School Functions				
GRAND TOTAL CAPITAL FUNCTIONS	(1) 947,058	(2) 192,402	(2) 19,013	(1) 1,120,447

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7; and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments.

TOWN OF HINTON
MUNICIPALITY840 LAND FOR GOVERNMENT USE
Continuity During the Year Ended December 31, 1985

FR9

FUNCTION DESCRIPTIONS	1 BEGINNING OF YEAR BALANCE	2 ADDITIONS DURING THE YEAR	3 REDUCTIONS DURING THE YEAR	4 CURRENT YEAR END BALANCE
11 Council and Other Legislative				
12 General Administration and Other	13,890	123,240		137,130
21 Police Department and Services Used	13,890	123,240		137,130
23 Fire Fighting and Preventive Service	13,890	123,240		137,130
24 Disaster Service and Emergency Measures				
25 Ambulance Services and First Aid				
26 By Laws Enforcement and Other				
31 Common Services and or Equipment Pool	13,890	143,820		157,710
32 Roads, Streets, Walks, Lighting	78,670	183,360		262,030
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage	48,900	82,620		131,520
41 Water Supply and Distribution System	143,345	429,155		572,500
42 Sanitary Sewage Service and Treatment	30,520	41,005		71,525
43 Garbage Collection & Disposal	52,786	65,914		118,700
51 Family and Community Support Services				
52 Day Care				
53 Other Public Health				
56 Cemeteries and Crematoriums	52,785			52,785
61 Municipal Planning, Zoning & Development	46,215	255,430		301,645
62 Community and or Agricultural Services	1,677,931	1,294,904		2,972,835
66 Subdivision Land and Developments				
67 Public Housing Operations				
69 Land Housing Building Rentals and Other				
71 Recreation Board and Other Services	1,438,780	4,459,745		5,898,525
72 Recreation/Parks Facilities and Programs	310,170	47,180		357,350
74 Culture, Community Hall, Library, Museum, etc.				
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	3,935,662	7,372,853		11,308,515
96 County School Functions				
GRAND TOTAL CAPITAL FUNCTIONS	(1) 3,935,662	(2) 7,372,853		(1) 11,308,515

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7; and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments.

TOWN OF HIRION
MUNICIPALITY

17

850 VEHICLE FIXED ASSETS
Continuity During the Year Ended December 31, 1985

FR10

FUNCTION DESCRIPTIONS	BEGINNING OF YEAR BALANCE	ADDITIONS DURING THE YEAR	REDUCTIONS DURING THE YEAR	CURRENT YEAR END BALANCE
11 Council and Other Legislative				
12 General Administration and Other	18,984			18,984
21 Police Department and Services Used				
23 Fire Fighting and Preventive Service	164,800	30,071		194,871
24 Disaster Service and Emergency Measures				
25 Ambulance Services and First Aid	20,101			20,101
26 By Laws Enforcement and Other				
31 Common Services and/or Equipment Pool	157,773			157,773
32 Roads, Streets, Walks, Lighting				
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage				
41 Water Supply and Distribution System	16,235			16,235
42 Sanitary Sewage Service and Treatment				
43 Garbage Collection & Disposal	117,729	99,000		216,729
51 Family and Community Support Services				
52 Day Care				
53 Other Public Health	77,007	705		77,712
56 Cemeteries and Crematoriums				
61 Municipal Planning, Zoning & Development				
62 Community and/or Agricultural Services				
66 Subdivision Land and Developments				
67 Public Housing Operations				
69 Land Housing/Building Rentals and Other				
71 Recreation Board and Other Services				
72 Recreation/Parks Facilities and Programs	56,506			56,506
74 Culture, Community Hall, Library, Museum, etc.				
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	629,135	129,776		758,911
96 County School Functions				
GRAND TOTAL CAPITAL FUNCTIONS	(1) 629,135	(2) 129,776	(2)	(1) 758,911

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7; and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any assets of Other Local Governments assumed by and/or transferred to Other Local Governments.

TOWN OF KIDYTON
MUNICIPALITY315 DEBENTURES, BOND AND MORTGAGE ISSUES
Continuity During the Year Ended December 31, 1985

FR11

FUNCTION DESCRIPTIONS	BEGINNING OF YEAR BALANCE	ADDITIONS DURING THE YEAR	REDUCTIONS DURING THE YEAR	CURRENT YEAR END BALANCE
11 Council and Other Legislative				
12 General Administration and Other	76,098		35,685	40,413
21 Police Department and Services Used	502,431		29,866	472,565
23 Fire Fighting and Preventive Service	502,431		29,866	472,565
24 Disaster Service and Emergency Measures				
25 Ambulance Services and First Aid				
26 By-Laws Enforcement and Other				
31 Common Services and/or Equipment Pool				
32 Roads, Streets, Walks, Lighting	1,249,554		30,904	1,218,650
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage	1,320,590		29,180	1,291,410
41 Water Supply and Distribution System	1,404,100		17,473	1,386,627
42 Sanitary Sewage Service and Treatment	1,227,389		11,916	1,215,473
43 Garbage Collection & Disposal				
51 Family and Community Support Services				
52 Day Care				
53 Other Public Health				
56 Cemeteries and Crematoriums				
61 Municipal Planning, Zoning & Development				
62 Community and/or Agricultural Services				
66 Subdivision Land and Developments				
67 Public Housing Operations				
69 Land/Housing/Building Rentals and Other				
71 Recreation Board and Other Services				
72 Recreation/Parks Facilities and Programs	978,265		15,812	962,393
74 Culture: Community Hall, Library, Museum, etc.				
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
TOTAL MUNICIPAL CAPITAL FUNCTIONS	7,260,798		200,702	7,060,096
96 County School Functions				
GRAND TOTAL CAPITAL FUNCTIONS	(1) 7,260,798	(2)	(3) 200,702	(1) 7,060,096

(1) The grand total amounts for "Beginning of Year Balance" and "Current Year End Balance" must agree with appropriate balance sheet items on page 2.

(2) The grand total amounts for "Additions" and "Reductions" must agree with the appropriate change in equity items on page 7; and these amounts are to include any adjustments to prior years' balances or for other noted reasons.

NOTE: List any debentures of Other Local Governments assumed by and/or transferred to Other Local Governments.

Add in the space, or attach a sheet, a listing of any debentures completely or partially paid out prior to the normal maturity date.

TOWN OF HINTON
MUNICIPALITYANALYSIS OF DEBENTURE, BOND AND MORTGAGE DEBT
as at December 31, 1985

FR 25

FUNCTIONS REPORTED	DEBENTURE DEBT		
	¹ MUNICIPALITY'S SHARE	² OWNERS' (1) SHARE	³ CURRENT YEAR END BALANCE
31 Common Services and/or Equipment Pool			
32 Roads, Streets, Walks, Lighting	52,976	1,165,674	1,218,650
34 Public Transit Systems			
37 Storm Sewers and Drainage	1,060,461	230,949	1,291,410
41 Water Supply and Distribution	1,274,691	111,936	1,386,627
42 Sanitary Sewage Service and Treatment	1,162,184	53,289	1,215,473
62 Community and/or Agricultural Services			
66 Subdivision Land and Developments			
67 Public Housing Operations			
69 Land/Housing/Building Rentals and Other			
91 Gas Production & Distribution			
92 Electrical Production & Distribution			
93 Telephone System			
96 County School Functions			
98 All Other Functions, Debenture Debt	1,947,936		1,947,936
GRAND TOTAL FUNCTIONS DEBENTURE DEBT	5,498,248	1,561,848	7,060,096

(1) If special frontage tax levied show Owners' Share Breakdown

FUTURE DEBENTURE, BOND AND MORTGAGE
DEBT CHARGES BY YEARS

FR 26

ANALYSIS BY YEARS	MUNICIPAL		(1) SCHOOL	
	¹ PRINCIPAL	² INTEREST	³ PRINCIPAL	⁴ INTEREST
1986	218,407	1,016,629		
1987	199,672	989,596		
1988	207,558	965,128		
1989	234,194	938,492		
1990	260,661	908,328		
1991 to Maturity	5,939,604	7,080,070		
TOTAL	7,060,096	11,898,243		

(1) To be completed by Counties and Town of Devon.

TOWN OF HINTON
MUNICIPALITY

The Statement of Trust Account Assets has been deleted. Instead the "Year End Liability Balance" in the Statement of Trust Liabilities must be less than or equal to the amount shown for the "477 Trust Accounts Administered (Total)" asset item in the Consolidated Balance sheet, page 2.

Counties and the Town of Devon are to insert lines for any appropriate school amounts.

All opening and year end balances must agree with appropriate items in the "Consolidated Balance Sheet," Schedule FS2.

477 STATEMENT OF TRUST LIABILITIES
For The Year Ended December 31, 1985

FR14

	OPENING BALANCE	TRUST LIABILITY ADDITIONS	TRUST CLAIMS REDUCTIONS	YEAR END LIABILITY BALANCE
Tax Sale Surplus Trust Liability				
Cemetery Perpetual Care Liability				
Others				
TOTAL TRUST ACCOUNT LIABILITIES				

47X METER RENTALS AND ANY DEPOSIT LIABILITIES
For The Year Ended December 31, 1985

FR15

	OPENING BALANCE	NEW DEPOSITS	DEPOSITS REFUNDED	YEAR END LIABILITY BALANCE
32 Deposits for Road Maintenance				
41 Water Meter Deposits	24,285	3,301		27,586
91 Gas Meter Deposits				
92 Electricity Meter Deposits				
Others Compliance Fee	102,893		59,325	43,568
Day Care	1,000			1,000
TOTAL METER AND OTHER DEPOSIT LIABILITIES	128,178	3,303	59,325	72,156

480 PREPAID LOCAL IMPROVEMENTS AND OTHER LIABILITIES
For The Year Ended December 31, 1985

FR16

	OPENING BALANCE	NEW PREPAYMENTS & OTHERS ADJUSTMENTS	REDUCTIONS THIS YEAR	YEAR END LIABILITY BALANCE
32 Roads, Curb, Walks	19,720	4,937	133	24,524
37 Storm Sewers and Drainage	30,632		9,688	20,944
41 Water Distribution Improvements Prepaid				
42 Sanitary Sewage Improvements Prepaid				
4X (Specify) Public Reserve	175,480		5,990	169,490
Other Prepayments, Deferred Revenues, etc.				
Uncoll. Refunds	382	25		407
Prepaid Utilities	967		292	675
Excess Collections on Acquisitions				
TOTAL PREPAYMENTS AND OTHER LIABILITIES	227,181	4,962	16,103	216,040

TOWN OF HINTON
MUNICIPALITY

21

OPERATING FUNCTION COMPARATIVE ALLOWANCES/RESERVES BALANCES
For Preceding Year and as at December 31, 1985

FR17

FUNCTION DESCRIPTIONS	600 OPERATING ALLOWANCES		700 OPERATING RESERVES	
	PRECEDING YEAR BALANCE	CURRENT BALANCE	PRECEDING YEAR BALANCE	CURRENT BALANCE
11 Council and Other Legislative				
12 General Administration and Other	7,757	7,757	313,723	328,363
21 Police Department and Services Used				
24 Fire Fighting and Preventive Service				
24 Disaster Service and Emergency Measures				
25 Ambulance Services and First Aid				
26 By Laws Enforcement and Other				
31 Common Services and or Equipment Pool				
32 Roads, Streets, Walks, Lighting				
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage				
41 Water Supply and Distribution System				
42 Sanitary Sewage Service and Treatment				
43 Garbage Collection & Disposal				
51 Family and Community Support Services				25,986
52 Day Care				
53 Other Public Health			24,899	25,095
56 Cemeteries and Crematoriums				
61 Municipal Planning, Zoning & Development				1,500
62 Community and or Agricultural Services				
64 Subdivision Land and Developments				
67 Public Housing Operations				
69 Land Housing Building Rentals and Other				
71 Recreation Board and Other Services				
72 Recreation Parks Facilities and Programs			7,379	6,582
74 Culture, Community Hall, Library, Museum, etc			1,794	794
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
97 Operating Contingencies Reserve				333,000
TOTAL MUNICIPAL OPERATING FUNCTIONS	7,757	7,757	347,795	721,330
96 County School Functions				
GRAND TOTAL OPERATING FUNCTIONS (1)	7,757	7,757	347,795	721,330

(1) To agree with total operating allowances and operating reserves on the Consolidated Balance Sheet, page 2

TOWN OF KENTON
MUNICIPALITYCAPITAL FUNCTIONS COMPARATIVE ALLOWANCES/RESERVES BALANCES
For Preceding Year and as at December 31, 1985

FR18

FUNCTION DESCRIPTIONS	600 CAPITAL ALLOWANCES		700 CAPITAL RESERVES	
	PRECEDING YEAR BALANCE	CURRENT BALANCE	PRECEDING YEAR BALANCE	CURRENT BALANCE
11 Council and Other Legislative				
12 General Administration and Other				
21 Police Department and Services Used			3,550	—
23 Fire Fighting and Preventive Service				
24 Disaster Service and Emergency Measures				
25 Ambulance Services and First Aid				
26 By-Laws Enforcement and Other				
31 Common Services and/or Equipment Pool			204,338	157,043
32 Roads, Streets, Walks, Lighting			19,256	19,256
33 Airport Services				
34 Public Transit Systems				
37 Storm Sewers and Drainage			200,000	300,000
41 Water Supply and Distribution System				
42 Sanitary Sewage Service and Treatment				
43 Garbage Collection & Disposal				
51 Family and Community Support Services				
52 Day Care				
53 Other Public Health (can include Cemeteries)				
54 Cemeteries and Crematoriums				
61 Municipal Planning, Zoning & Development				
62 Community and/or Agricultural Services				
66 Subdivision Land and Developments			4,680,931	4,351,968
67 Public Housing Operations				
69 Land/Housing/Building Rentals and Other				
71 Recreation Board and Other Services				
72 Recreation/Parks Facilities and Programs			49,904	57,876
74 Culture: Community Hall, Library, Museum, etc.				5,010
75 Convention Centre				
91 Gas Production and Distribution				
92 Electrical Production and Distribution				
93 Telephone System				
97 General Capital Reserves				700,000
TOTAL MUNICIPAL CAPITAL FUNCTIONS			5,157,979	5,591,153
98 County School Functions				
GRAND TOTAL CAPITAL FUNCTIONS (1)			5,157,979	5,591,153

(1) To agree with total capital allowances and capital reserves on the Consolidated Balance Sheet, page 2.

**TOWN OF HINTON
MUNICIPALITY**

23

OPERATING FUNCTIONS REVENUES BY TYPE AND EXPENDITURES OBJECT
For the Year Ended December 31, 1985

FR19A

FUNCTION DESCRIPTIONS		GRAND TOTAL
ITEM DESCRIPTIONS		99
REVENUES BY TYPE		
100/200 Special Municipal Levies	1	429,370
300 Sales to Other Governments	3	
400 Sales of Goods and Services	3	1,214,735
520 Professional & Other Licenses & Permits	4	96,696
530 Municipal By-Law Fines Issued	5	14,610
550 Return on Investments held for Function	6	5,065
580 Rental Revenues	7	115,358
590 Other Revenues from Own Sources	8	14,829
830 Federal Conditional Grants	9	91,831
840 Provincial Conditional Grants	10	902,392
850 Local Government Conditional Grants	11	89,038
910 Drawn from Operating Allowances	13	
920 Drawn from Operating Reserves	13	1,000
930 Contributed from Operating Functions	14	18,243
940 Contributed from Capital Sources	15	289,093
960 Gross Recoveries in Operating Functions	16	311,121
990 Other	17	
TOTAL FUNCTION OPERATING REVENUES	18	3,595,371
BUDGETED OPERATING REVENUES		3,482,446
EXPENDITURES BY OBJECT		
100 Salaries, Wages and Benefits	19	2,535,968
200 Contracted and General Services	20	1,080,366
300 Purchases from Other Governments	21	41,930
500 Materials, Goods, Supplies and Utilities	22	852,135
700 Grants to Government	23	1,211
761 Contributed to Other Operating Functions	24	18,243
762 Contributed to Capital Programs	25	411,973
763 Added to Function Operating Allowances	26	
764 Added to Function Operating Reserves	27	174,535
765 Contributed to Own Municipal Agencies	28	
770 Grants to Individuals and Organizations	29	191,687
810 Bank Charges & Short-Term Interest	30	5,680
820 Long-Term Debt Charges	31	
830 Debenture Debt Charges	32	1,341,612
960 Gross Recoveries to Operating Functions	33	311,121
990 Other Transactions, Discounts, Adjustments	34	63,918
TOTAL FUNCTION OPERATING EXPENDITURES	35	7,135,880
BUDGETED OPERATING EXPENDITURES		7,177,264
NET FUNCTION OPERATING COST	36	3,540,509
NET FUNCTION OPERATING GAIN	37	-
BUDGETED OPERATING GAIN		-
BUDGETED OPERATING COST		3,694,818

TOWN OF HEDDEN

MUNICIPALITY

CAPITAL FUNCTIONS FINANCES ACQUIRED AND FINANCES APPLIED
By Type and Object for the Year Ended December 31, 1985

FR20A

FUNCTION DESCRIPTIONS		GRAND TOTAL
ITEM DESCRIPTIONS		98
CAPITAL FINANCES ACQUIRED		
XXX Preceding Year Unexpended Funds Balance	1	650,926
100/200 Special Municipal Levies	2	
310 Debentures, Bonds and Mortgages Issued	3	
322 Long-Term Borrowed & New Capital Leases	4	
550 Return on Investments Held for Function	5	494,805
570 Insurance Proceeds	6	
580 Other Revenues from Own Sources	7	
690 Sale of Fixed Assets	8	68,550
830 Federal Capital Grants	9	
840 Provincial Capital Grants	10	530,908
850 Local Government Capital Grants	11	37,907
88X From Own Municipality Boards or Agencies	12	
910 Drawn from Function Capital Allowances	13	5,990
920 Drawn from Function Capital Reserves	14	1,330,216
930 Contributed from Operating Functions	15	411,973
940 Contributed from Other Capital Functions	16	
970 Developers' Agreements and Leases	17	8,098
980 Other	18	7,461,349
TOTAL OF FUNDED CAPITAL AVAILABLE	19	11,000,722
BUDGETED FUNDED CAPITAL		
OVEREXPENDITURES TO BE PROVIDED BY		
100/200 Future Property Levies	20	
31X Borrowing Approved but not Received	21	
915 Future Contributions from Operations	22	
980 Other (Specify)	23	
TOTAL OVEREXPENDITURES AT YEAR END	24	
GRAND TOTAL CAPITAL FINANCING	25	11,000,722
BUDGETED TOTAL CAPITAL FINANCING		
CAPITAL FINANCES APPLIED		
XXX Prior Year's Overexpenditures Balance	26	
490 Other Assets Acquired	27	
610 Engineering Structures Additions	28	810,714
620 Buildings Fixed Assets Additions	29	42,316
630 Machines, Equipment Additions	30	192,462
640 Land Acquired for Government Use	31	7,372,853
650 Vehicle Additions	32	129,776
700 Grants to Government	33	
761 Contributed to Operating Functions	34	289,093
762 Contributed to Other Capital Functions	35	
783 Additions to Function Capital Allowances	36	
784 Additions to Function Capital Reserves	37	1,763,390
785 Contributed to Own Municipality Agencies	38	
770 Grants to Individuals and Organizations	39	25,000
980 Other Transactions and Adjustments	40	
TOTAL CAPITAL FUNDS APPLIED	41	10,625,544
BUDGETED CAPITAL APPLICATIONS		
UNEXPENDED CAPITAL BALANCE AT YEAR END	42	375,178
GRAND TOTAL CAPITAL FINANCING	43	11,000,722
BUDGETED TOTAL CAPITAL FINANCING		

TOWN OF HEDON
MUNICIPALITY

FINAL REPORT ON ASSESSMENTS AND VALUATIONS FOR 1985

F R 2 1

ITEM DESCRIPTIONS	LAND ASSESSMENT		BUILDINGS AND IMPROVEMENTS		MACHINERY, EQUIPMENT AND FURNITURE STRUCTURES SUBJECT TO S.F.P.	TOTAL ASSESSMENT
	EXEMPT FROM SCHOOL FOUNDATION	SUBJECT TO SCHOOL FOUNDATION	EXEMPT FROM SCHOOL FOUNDATION	SUBJECT TO SCHOOL FOUNDATION		
TAXABLE PROPERTY ASSESSMENTS						
Commercial Properties		13,436,930		18,344,441		31,781,371
Industrial Properties		6,987,113		25,528,058	22,063,618	54,578,789
Residential Properties	53,315,427		72,094,159			125,409,586
Farming Properties	47,550		7,380			49,940
TOTAL TAXABLE PROPERTY ASSESSMENTS	53,357,977	20,424,043	72,101,549	43,872,499	22,063,618	211,819,686
OTHER TAXABLE ASSESSMENTS						
Railway Rights of Way						
Pipe Lines						
Electrical Power Services					53,100	53,100
Cable T.V. Systems					3,711,740	3,711,740
Sec. 25 Municipal Tax Act					1,824,570	1,824,570
					172,260	172,260
TOTAL OTHER TAXABLE ASSESSMENTS					5,761,670	5,761,670
GOVERNMENT PROPERTIES						
Municipal Electrical System						
Municipal Gas System						
Municipal Telephone System						
Municipal Rental Properties						
Leased, Grating and Tax Recovery Lands						
TOTAL MUNICIPAL ASSESSMENTS		21,340				21,340
Alberta Government Telephones		21,340				21,340
Alberta Liquor Control Board		131,970		117,940	2,365,080	2,614,990
Other Provincial for Alberta-Liquor		69,940		124,750		194,690
Alberta Housing Corporation		805,500		1,079,150		1,884,650
Seniors Self Contained Units	426,760		565,870			992,630
	59,760		578,190			637,950
TOTAL PROVINCIAL ASSESSMENTS	486,520	1,007,410	1,144,060	1,321,840	2,365,080	6,324,910
FEDERAL GOVERNMENT ASSESSMENTS						
		18,610		39,870		58,480
GRAND TOTAL ASSESSMENTS	53,844,497	21,471,403	73,245,609	45,234,209	30,190,368	223,986,086

Year Last General Assessment became effective for taxation purposes: Land 1985, Improvements 1985.

TOWN OF HIXTON
MUNICIPALITY

SUMMARY TABLE OF COMPARATIVE MILL RATES
For The Year Ended December 31, 1985

F R 2 2

	PRECEDING YEAR 1984				CURRENT YEAR 1985			
	SINGLE FAMILY RESIDENTIAL	MULTI-FAMILY RESIDENTIAL	NON-RESIDENTIAL	ELECTRIC POWER AND PIPE LINE	SINGLE FAMILY RESIDENTIAL	MULTI-FAMILY RESIDENTIAL	NON-RESIDENTIAL	ELECTRIC POWER AND PIPE LINE
MUNICIPAL MILLS								
Operating School Leases								
Capital School Leases								
Other Municipal Services	58.40	58.40	58.40	58.40	12.24	12.24	12.24	12.24
TOTAL MUNICIPAL MILLS	58.40	58.40	58.40	58.40	12.24	12.24	12.24	12.24
EDUCATION MILLS								
School Foundation Program			31.16	31.16			5.86	5.86
School Bonds Representative (1)	37.49	37.49	37.49	37.49	7.64	7.64	7.64	7.64
TOTAL EDUCATION MILLS	37.49	37.49	68.65	68.65	7.64	7.64	13.50	13.50
OTHER REQUIREMENT MILLS	2.00	2.00	2.00	2.00	.41	.41	.41	.41
TOTAL REPRESENTATIVE MILL RATES	97.89	97.89	129.05	129.05	20.29	20.29	26.15	26.15

(1)

Public School Board	34.69	34.69	34.69	34.69	7.64	7.64	7.64	7.64
Separate School Board	37.49	37.49	37.49	37.49	7.64	7.64	7.64	7.64

NOTE: This form to be completed and returned directly to:
 The Local Authorities Board
 6th Floor, Pacific Plaza
 10909 Jasper Avenue
 EDMONTON, Alberta
 T5J 3L9

FINANCIAL/STATISTICAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 1985

MUNICIPALITY NAME: TOWN OF HUNTON

FORM FS2, PAGE 2
 COL 2, LINE 42 TOTAL RESERVES FOR CAPITAL \$ 5,581,153

FORM FS3, PAGE 3
 COL 1, LINE 02 TOTAL OPERATING REVENUES \$ 7,531,538

FORM FS3, PAGE 3
 COL 3, LINE 03 NET DEFICIT FOR YEAR \$
 COL 4, LINE 03 NET SURPLUS FOR YEAR \$ 395,659

FORM FS5, PAGE 5
 COL 2, LINE 10 TOTAL TAXES & GRANTS-IN-LIEU \$ 5,652,141

FORM FR25, PAGE 18
 COL 1, LINE 22 DEBENTURE DEBT - MUNICIPALITY'S SHARE \$ 5,498,248
 COL 2, LINE 22 DEBENTURE DEBT - OWNERS' SHARE \$ 1,561,848
 COL 3, LINE 22 DEBENTURE DEBT - TOTAL \$ 7,060,096

FORM FR19A, PAGE 23
 LINE 25 CONTRIBUTED TO CAPITAL PROGRAMS \$ 411,973

FORM FR19A, PAGE 23
 LINE 32 DEBENTURE DEBT CHARGES \$ 1,241,612
 LINE 31 LONG-TERM DEBT CHARGES \$

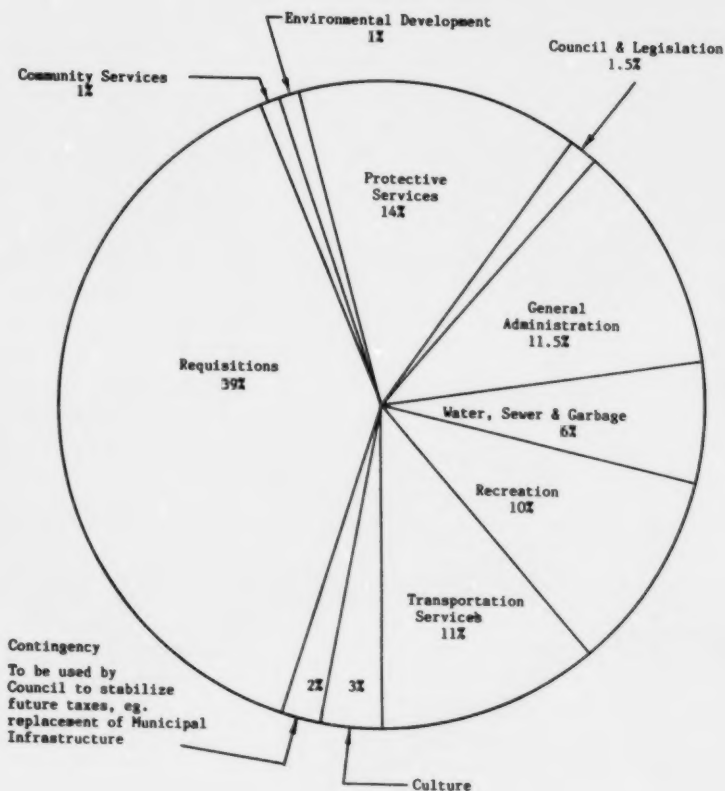
FORM FR21, PAGE 27
 COL 1, LINE 22 LAND ASSESSMENT EXEMPT FROM S.F.P. \$ 53,844,497
 COL 3, LINE 22 BUILDINGS & IMPROVEMENTS EXEMPT FROM S.F.P. \$ 73,245,609
 TOTAL ASSESSMENTS EXEMPT FROM S.F.P. \$ 127,090,106
 COL 2, LINE 22 LAND ASSESSMENT SUBJECT TO S.F.P. \$ 21,471,403
 COL 4, LINE 22 BUILDINGS & IMPROVEMENTS SUBJECT TO S.F.P. \$ 45,234,209
 COL 5, LINE 22 MACHINES, EQUIPMENT, ENGINEERING \$ 30,190,368
 STRUCTURES SUBJECT TO S.F.P. \$ 96,895,980
 TOTAL ASSESSMENTS SUBJECT TO S.F.P. \$ 223,986,086
 COL 6, LINE 22 GRAND TOTAL ASSESSMENTS \$ 223,986,086

FORM FR22, PAGE 28
 COL 1/2, LINE 4 MUNICIPAL MILL RATE - RESIDENTIAL 12.24
 COL 1/2, LINE 7 EDUCATION MILL RATE - RESIDENTIAL 7.64
 COL 1/2, LINE 8 OTHER MILL RATE - RESIDENTIAL .41
 COL 1/2, LINE 9 TOTAL MILL RATE - RESIDENTIAL 20.29
 COL 5, LINE 4 MUNICIPAL MILL RATE - NON-RESIDENTIAL 12.24
 COL 5, LINE 7 EDUCATION MILL RATE - NON-RESIDENTIAL 13.50
 COL 5, LINE 8 OTHER MILL RATE - NON-RESIDENTIAL .41
 COL 5, LINE 9 TOTAL MILL RATE - NON-RESIDENTIAL 26.15

FORM FR24, PAGE 29
 COL 1 POPULATION 8,904
 DATE OF LAST CENSUS

FORM FR24, PAGE 29
 COL 1, LINE 9 TOTAL AREA OF MUNICIPALITY 2,451 ha.

TOWN OF HINTON



Use Of \$5.8 Million
In Tax Dollars

TOWN OF HINTON



Sources Of The \$10,000,000
Of Revenue For General
Operating Costs For 1985